

(A) IN GENERAL.—The amendments made by this subsection shall apply to remuneration paid—
(i) after December 31, 1994, and
(ii) after December 31, 1984, and before January 1, 1995, unless the navor treated such remuneration (when paid) as being subject to tax under chapter 21 of the Internal Revenue Code of 1986.
(B) REPORTING REQUIREMENT.—The amendment made by paragraph (1)(C) shall apply to remuneration paid after December 31, 1996.

(b) INFORMATION REPORTING.—
(1) IN GENERAL.—Subpart B of part III of subchapter A of chapter 68 (relating to information concerning transactions with other persons) is amended by inserting after section 6050Q the following new section:

"SEC. 6050R. RETURNS RELATING TO CERTAIN PURCHASES OF FISH.

"(a) REQUIREMENT OF REPORTING.—Every person—
"(1) who is engaged in the trade or business of purchasing fish for resale from any person engaged in the trade or business of catching fish; and
"(2) who makes payments in cash in the course of such trade or business to such a person of \$600 or more during any calendar year for the purchase of fish, shall make a return (at such times as the Secretary may prescribe) described in subsection (b) with respect to each person to whom such a payment was made during such calendar year.
"(b) RETURN.—A return is described in this subsection if such return—
"(1) is in such form as the Secretary may prescribe, and
"(2) contains—
"(A) the name, address, and TIN of each person to whom a payment described in subsection (a)(2) was made during the calendar year;
"(B) the aggregate amount of such payments made to such person during such calendar year and the date and amount of each such payment, and
"(C) such other information as the Secretary may require.
"(c) STATEMENT TO BE FURNISHED WITH RESPECT TO WHOM INFORMATION IS REQUIRED.—Every person required to make a return under subsection (a) shall furnish to each person whose name is required to be set forth in such return a written statement showing—
"(1) the name and address of the person required to make such a return, and
"(2) the aggregate amount of payments to the person required to be shown on the return.
The written statement required under the preceding

sentence shall
be furnished to the person on or before January 31
of the year
following the calendar year for which the return
under subsection

(a) is required to be made

"(d) DEFINITIONS.—For purposes of this section:

"(1) CASH.—The term 'cash' has the meaning
given such
term by section 6050I(d).

"(2) FISH.—The term 'fish' includes other forms
of aquatic
life."